

35A-5-101. Title.

- (1) This chapter is known as the "Training and Workforce Improvement Act."
- (2) This part is known as the "Job Training Coordination Act."

Renumbered and Amended by Chapter 375, 1997 General Session

35A-5-102. Federal grants for retraining.

(1) By following the procedures and requirements of Title 63J, Chapter 5, Federal Funds Procedures, the state, through the Employment Development Division may and is encouraged to apply for retraining, community assistance, or technology transfer funds available through:

- (a) the United States Department of Defense;
- (b) United States Department of Labor; or
- (c) other appropriate federal offices or departments.

(2) In applying for federal funds, the state through its Employment Development Division or other appropriate office may inform the federal government of state matching or enhancement funds if those funds are available under Section 67-1-12.

Amended by Chapter 382, 2008 General Session

35A-5-103. Roles of service providers.

(1) Delivery of job training related services not administered by the department under this chapter shall be provided in accordance with Subsections (2) and (3).

(2) The State Office of Education and the Board of Regents shall provide for basic education, remedial education, and applied technology training.

(3) The Office of Rehabilitation shall provide those services authorized under the Rehabilitation Act of 1973, as amended.

Renumbered and Amended by Chapter 375, 1997 General Session

35A-5-201. Workforce improvement plan.

(1) The State Council on Workforce Services shall annually develop a comprehensive workforce improvement plan as part of the State Workforce Services Plan.

(2) The workforce improvement plan shall contain options and strategies for:

(a) developing jobs targeted to special needs populations, as defined in Section 35A-2-201, including clients of cash assistance and supportive services under this title;

(b) enhancing existing workforces through training or other methods which may include:

- (i) providing technical assistance;
 - (ii) assisting an employer on site in redesigning its work organizations, including job restructuring, training, and retraining; and
 - (iii) providing employers with the most recent research and management and human resource systems;
- (c) marketing of groups of potential employees with special skills or needs; and
- (d) consulting with public and private employers to target specific existing or

future employment needs of the state.

Renumbered and Amended by Chapter 375, 1997 General Session

35A-5-202. Contracts with providers.

(1) In compliance with Title 63G, Chapter 6a, Utah Procurement Code, the department shall enter into a contract with one or more qualified providers to implement the workforce improvement plan created under Section 35A-5-201.

(2) A contract entered into under this section shall be:

- (a) performance based; and
- (b) structured so that the provider receives reimbursement based on:
 - (i) job development;
 - (ii) participant placement in jobs;
 - (iii) wages and benefits provided; and
 - (iv) participant retention in jobs over at least a 12-month period.

(3) If the department determines through the procurement process that there are no qualified providers to implement the workforce improvement plan, the department may implement the plan.

Amended by Chapter 347, 2012 General Session

35A-5-301. Title.

This part is known as the "Tax Credit for Employment of Persons Who Are Homeless Act."

Enacted by Chapter 315, 2014 General Session

35A-5-302. Definitions.

As used in this part:

(1) "Date of hire" means the date a person who is homeless first performs labor or services for compensation for an employer.

(2) "Governmental entity" is as defined in Section 59-2-511.

(3) "Permanent housing, permanent supportive, or transitional facility" means a facility:

- (a) located within the state;
- (b) that provides supervision of residents of the facility; and
- (c) that is:
 - (i) a publicly or privately operated shelter:
 - (A) designed to provide temporary living accommodations, including a welfare hotel, congregate shelter, or transitional housing for the mentally ill; and
 - (B) that receives federal homeless assistance funding distributed by the United States Department of Housing and Urban Development; or
 - (ii) an emergency shelter that receives homeless assistance funding from a county, city, or town.

(4) "Person who is homeless" means an individual whose primary nighttime residence is a permanent housing, permanent supportive, or transitional facility.

- (5) "Wage requirement" means that an employer pays a person who is homeless \$4,000 or more in wages during a time period that:
- (a) begins on the date of hire; and
 - (b) ends no later than two calendar quarters after the calendar quarter in which the date of hire occurs.

Enacted by Chapter 315, 2014 General Session

35A-5-303. Application for tax credit certificate.

- (1) An employer who employs a person who is homeless and seeks to receive a tax credit certificate under this part shall file an application with the department with respect to each person who is homeless that the employer employs.
- (2) The application shall be on a form the department provides to the employer.
- (3) The application shall require the employer to certify that:
- (a) the person who is homeless who the employer employs:
 - (i) on the date of hire, has a primary nighttime residence at a permanent housing, permanent supportive, or transitional facility;
 - (ii) is an employee, and not an independent contractor, of the employer;
 - (iii) is legally eligible to work in the United States; and
 - (iv) has not worked for the employer for more than 40 hours during the 60-day period immediately preceding the date of hire; and
 - (b) the employer:
 - (i) complies with all state, federal, or local requirements related to the employment of the person who is homeless; and
 - (ii) is not a governmental entity.
- (4) The application:
- (a) shall list, for each person who is homeless that the employer employs:
 - (i) the person's name;
 - (ii) the person's Social Security number; and
 - (iii) the person's current address;
 - (b) shall list the employer's federal employer identification number; and
 - (c) may require additional information as determined by the department.
- (5) An employer shall provide documentation to the department to support the certifications and other information the employer provides in the application described in this section.
- (6) If the department determines that, on the basis of the documentation and other information the employer provides, the employer has satisfied the certification requirements of Subsection (3) and provided the information described in Subsection (4), the department shall enter into a participation agreement with the employer as provided in Section 35A-5-304 for each person who is homeless who the employer employs.
- (7) If the department determines that, on the basis of the documentation and other information the employer provides, the employer has not satisfied the certification requirements of Subsection (3) or provided the information described in Subsection (4), the department:
- (a) shall deny the application; or

(b) inform the employer that the documentation the employer provided is inadequate and request the employer to submit new or additional documentation.

Enacted by Chapter 315, 2014 General Session

35A-5-304. Participation agreements.

(1) If the department enters into a participation agreement with an employer, the participation agreement shall:

(a) be provided by the department; and
(b) establish the requirements the employer is required to meet to be eligible to receive a tax credit certificate, including:

(i) requiring the employer to meet the certification requirements of Subsection 35A-5-303(3);

(ii) requiring the employer to provide written notice to the department within 10 days after the date the employer meets the wage requirement; and

(iii) requiring the employer to provide documentation or other information the department requests:

(A) to establish the hours and dates that the person who is homeless works for the employer; and

(B) to support the employer's eligibility to receive a tax credit certificate under this part.

(2) An agreement under this section does constitute a right to receive a tax credit certificate under this part.

Enacted by Chapter 315, 2014 General Session

35A-5-305. Tax credit certificate.

(1) An employer shall provide written notice to the department within 10 days after the date the employer meets the wage requirement as provided in the participation agreement described in Section 35A-5-304.

(2) The department shall determine whether an employer has met the requirements of the participation agreement under Section 35A-5-304 to receive a tax credit certificate:

(a) after the employer provides the written notice described in Subsection (1) to the department; and

(b) no later than 60 days after the date that the employer provides the department unemployment insurance wage information:

(i) for the person who is homeless;
(ii) as required by Subsection 35A-4-305(8); and
(iii) for each calendar quarter during which the employer pays wages to meet the wage requirement.

(3) Subject to the other provisions of this section, if the department determines that an employer has met the requirements of the participation agreement under Section 35A-5-304 to receive a tax credit certificate, the department may issue a tax credit certificate to the employer.

(4) A tax credit certificate under this section:

- (a) shall list the amount of tax credit allowable for the taxable year in an amount that does not exceed \$2,000;
 - (b) shall list the name and federal employer number of the employer;
 - (c) shall list the name, Social Security identification number, and current address of the person who is homeless with respect to whom the employer has met the wage requirement; and
 - (d) may include any other information required by the department.
- (5) Subject to Subsections (6) and (7), the department shall issue tax credit certificates under this section in the order that the department receives the written notice described in Subsection (1).
- (6) The department may not issue tax credit certificates that total more than \$100,000 in a fiscal year.
- (7) (a) Subject to Subsection (7)(b), if the department would have issued tax credit certificates that total more than \$100,000 in a fiscal year but for the limit provided in Subsection (6), the department shall issue the tax credit certificates that exceed \$100,000 in the next fiscal year.
- (b) If the department issues tax credit certificates in accordance with Subsection (7)(a):
- (i) the tax credit certificates may not total more than \$100,000; and
 - (ii) the department may not issue tax credit certificates for an amount that exceeds the limit described in Subsection (7)(b)(i) in a future fiscal year.
- (8) The department shall provide a copy of a tax credit certificate the department issues under this section to the State Tax Commission.

Enacted by Chapter 315, 2014 General Session

35A-5-306. Report to the Legislature.

Beginning with the 2016 interim, the department shall report annually to the Economic Development and Workforce Services Interim Committee and the Revenue and Taxation Interim Committee:

- (1) on or before the November interim meeting; and
- (2) on the amount of tax credits the department grants under this part.

Enacted by Chapter 315, 2014 General Session